

McDERMOTT WILL & EMERY LLP
 340 Madison Avenue
 New York, New York 10173-1944
 Telephone: (212) 547-5400
 Facsimile: (212) 547-5444
 James M. Sullivan (JS 2189)
 Gary O. Ravert (GR 3091)

*Attorneys for The Timken Company, Timken U.S. Corp.,
 Toyotetsu America, Inc., Toyotetsu Mid America, LLC, and
 Parker-Hannifin Corporation*

TAFT, STETTINIUS & HOLLISTER, LLP
 425 Walnut Street, Suite 1800
 Cincinnati, Ohio 45202
 Telephone: (513) 381-2838
 Facsimile: (513) 381-0205
 W. Timothy Miller
 Paige Leigh Ellerman

*Attorney for Toyotetsu America, Inc. and
 Toyotetsu Mid America, LLC*

THOMPSON HINE LLP
 335 Madison Avenue - 12th Floor
 New York, NY 10017-4611
 Telephone: (212) 344-5680
 Facsimile: (212) 344-6101
 Benjamin D. Feder (BF 6858)
 Joseph B. Koczko (JK 7259)

Attorneys for Parker-Hannifin Corporation

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X		
In re	:	Chapter 11
	:	
DANA CORPORATION, et al.,	:	Case No. 06- 10354 (BRL)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

DESIGNATION OF RECORD AND STATEMENT OF ISSUES ON APPEAL

The Timken Company, Timken U.S. Corp., Toyotetsu America, Inc., Toyotetsu Mid America, LLC, and Parker Hannifin Corporation (the “Reclamation Claimants”), pursuant to Federal Rule of Bankruptcy Procedure 8006, hereby file their Designation of Items to be Included in Record on Appeal and Statement of Issues to be Presented on Appeal to the United States District Court for the Southern District of New York from the Order Valuing Reclamation Claims Filed in the Debtors’ Chapter 11 Cases at Zero, dated April 25, 2007 [Docket No. 5175] (the “Order”) of Hon. Burton R. Lifland of the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”).

STATEMENT OF ISSUES TO BE PRESENTED ON APPEAL

1. Did the Bankruptcy Court err as a matter of law in finding that the amendments to Section 546(c) of the Bankruptcy Code contained in the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (“BAPCPA”) did not create a new federal right of reclamation?
2. Did the Bankruptcy Court err in valuing all reclamation claims against Dana Corporation (“Dana”) at zero without providing the Reclamation Claimants an opportunity to take discovery on the prepetition lenders’ good faith, where such issue was expressly preserved by the Bankruptcy Court’s order dated January 18, 2007 [Docket No. 4566]?
3. Did the Bankruptcy Court err by permitting Dana to deem that the inventory reclaimed by the Reclamation Claimants (the “Reclaimed Goods”) was effectively sold to pay off the prepetition lenders’ debt despite Dana’s admission that such goods were not sold for such purpose?
4. Did the Bankruptcy Court err in valuing reclamation claims at zero even though Dana admitted that the prepetition lenders were vastly over-secured and the claims of the prepetition lenders were not repaid with the proceeds of the Reclaimed Goods?

5. Did the Bankruptcy Court err in finding that the granting of liens to the postpetition lender constituted a disposition of the Reclaimed Goods?

6. Did the Bankruptcy Court err in rejecting the Reclamation Claimants' equitable estoppel argument?

**DESIGNATION OF ITEMS TO
BE INCLUDED IN THE RECORD ON APPEAL**

7. Motion to Authorize / Motion of Debtors and Debtors in Possession, Pursuant to Sections 105(a), 362 and 546(c) of the Bankruptcy Code and Bankruptcy Rule 9019(b), for an Order: (A) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (B) Granting Certain Related Relief filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 22.]

8. Hearing Transcript March 6, 2006.

9. Motion to Borrow / Motion of Debtors and Debtors in Possession for (I) an Interim Order Scheduling a Final Hearing Pursuant to Bankruptcy Rules 4001 and 9014 and (II) Interim and Final Orders Authorizing Them to (A) Obtain Postpetition Financing Pursuant to Sections 105, 362, 363, 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1), 364(e) and 507 of the Bankruptcy Code; (B) Utilize Cash Collateral Pursuant to Section 363 of the Bankruptcy Code; and (C) Granting Adequate Protection to Prepetition Secured Parties Pursuant to Sections 361, 362, 363 and 364 of the Bankruptcy Code filed by Corinne Ball on behalf of Dana Corporation. (Attachments: # 1 Exhibit A-Form of Proposed Order# 2 Exhibit B-Credit Agreement Part 1# 3 Exhibit B-Credit Agreement Part 2# 4 Exhibit B-Credit Agreement Part 3# 5 Exhibit B-Credit Agreement Part 4# 6 Exhibit C-Miller Declaration). [Docket No. 30.]

10. Interim Order signed on 3/3/2006 (I) Authorizing Debtors To (a) Obtain Postpetition Secured Financing Pursuant To 11 U.S.C. Sections 105(A), 361, 362, 363,

364(C)(1), 364(c)(2), 364(c)(3), 364(d)(1), 364(e) And 507 And Fed. Bankr. P. 2002, 4001 And 9014 And (B) Utilize Cash Collateral Pursuant To 11 U.S.C. Section 363, (II) Granting Adequate Protection To Prepetition Secured Parties Pursuant To 11 U.S.C. Section 361, 362, 363 And 364 And (III) Scheduling A Final Hearing Pursuant To Bankruptcy Rules 4001(b), 4001(c) And 4001(d). (related document(s)30). [Docket No. 55.]

11. Order signed on 3/6/2006 (A) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (B) Granting Certain Related Relief (Related Doc # 22). [Docket No. 82.]

12. Reclamation of Claim filed by James M. Sullivan on behalf of The Timken Corporation. (Attachments: # 1 Exhibit 1: Reclamation Demand# 2 Appendix A: Automotive Goods# 3 Appendix B: Industrial Goods# 4 Appendix C: Steel Goods). [Docket No. 238.]

13. Hearing Transcript March 29, 2006.

14. Final Order signed on 3/29/2006 (I) Authorizing Debtors To (A) Obtain Postpetition Secured Financing Pursuant To 11 U.S.C. Sections 105(a), 361, 362, 363, 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1), 364(e) And 507 And Fed. R. Bankr. P. 2002, 4001 And 9014 And (B) Utilize Cash Collateral Pursuant To 11 U.S.C. Section 363, And (II) Granting Adequate Protection To Prepetition Secured Parties Pursuant To 11 U.S.C. Sections 361, 362, 363 And 364 (Related Doc # 30, 55). [Docket No. 721.]

15. Amended Final Order signed on 3/29/2006 (A) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (B) Granting Certain Related Relief (related document(s)22, 82). [Docket No. 724.]

16. Reclamation of Claim Notice of Reclamation Demand filed by W. Timothy Miller on behalf of Toyotetsu Mid America, LLC. (Attachments: # 1 Exhibit A# 2 Affidavit of Service). [Docket No. 774.]
17. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10354 (Dana Corporation) filed by Corinne Ball on behalf of Dana Corporation. (Attachments: # 1 Appendix Part II# 2 Appendix Part III# 3 Appendix Part IV# 4 Appendix Part V# 5 Appendix Part VI# 6 Appendix Part VII). [Docket No. 1604.]
18. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10357 (BWDAC, Inc.) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1607.]
19. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10359 (Coupled Products, Inc.) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1608.]
20. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10360 (Dana Atlantic LLC) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1609.]
21. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10365 (Dana Information Technology LLC) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1613.]
22. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10368 (Dana Risk Management Services, Inc.) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1616.]

23. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10369 (Dana Technology Inc.) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1617.]

24. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10373 (DTF Trucking, Inc.) filed by Corinne Ball on behalf of Dana Corporation. (Attachments: # 1 Appendix Part II). [Docket No. 1621.]

25. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10374 (Echlin-Ponce, Inc.) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1622.]

26. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10375 (EFMG LLC) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1623.]

27. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10377 (ERS LLC) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1625.]

28. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10378 (Flight Operations, Inc.) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1626.]

29. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10380 (Friction Materials, Inc.) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1628.]

30. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10381 (Glacier Vandervell Inc.) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1629.]

31. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10382 (Hose & Tubing Products, Inc.) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1630.]

32. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10385 (Long Cooling LLC) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1633.]

33. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10386 (Long USA LLC) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1634.]

34. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10390 (Reinz Wisconsin Gasket LLC) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1637.]

35. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10391 (Spicer Heavy Axle & Brake, Inc.) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1638.]

36. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10395 (Torque-Traction Manufacturing Technologies, LLC) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1642.]

37. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10396 (Torque-Traction Technologies, LLC) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1643.]

38. Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10397 (United Brake Systems Inc.) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1644.].

39. Statement /Debtors' Notice of Reconciled Reclamation Claims Under Amended Final Order, Pursuant to Sections 105(a), 362 and 546(c) of the Bankruptcy Code and Bankruptcy Rule 9019(b): (A) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (B) Granting Certain Related Relief (related document(s)724) filed by Corinne Ball on behalf of Dana Corporation. [Docket No. 1650.]

40. So Ordered Stipulation signed on 7/6/2006 Among the Debtors, The Receivables Facility Agents, The Official Committee of Unsecured Creditors and The AD HOC Noteholders Committee Extending The Challenge Period Set Forth in the Final Order Authorizing Postpetition Secured Financing. [Docket No. 1680.]

41. So Ordered Stipulation signed on 7/18/2006 Among the Debtors, the pre-petition Agent, the Credit Card Issuers, the Official Committee of Unsecured Creditors and the Ad Hoc Noteholders' Committee Extending the Challenge Period Set Forth in the Final Order Authorizing Secured Financing (related document(s)1680). [Docket No. 2044.]

42. Objection to Debtors' Notice of Reconciled Reclamation Claims Under Amended Final Order, Pursuant to Sections 105(A), 362 and 546(C) of the Bankruptcy Code and Bankruptcy Rule 9019(B): (A) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (B) Granting Certain Related Relief filed by W. Timothy Miller on behalf of Toyotetsu America, Inc., Toyotetsu Mid America, LLC. (Attachments: # 1 Affidavit of Service# 2 Exhibit A# 3 Exhibit B). [Docket No. 2403.]

43. Objection to Debtors' Notice of Reconciled Reclamation Claims Under Amended Final Order filed by Joseph B. Koczko on behalf of Parker Hannifin Corporation. (Attachments: # 1 Exhibit A# 2 Exhibit B). [Docket No. 2465.]

44. Objection of The Timken Company to Debtor's Notice of Reconciled Reclamation Claims Under Amended Final Order (related document(s)1650) filed by James M.

Sullivan on behalf of The Timken Corporation. (Attachments: # 1 Certificate of Service).

[Docket No. 2900.]

45. Motion to Authorize /Motion of Debtors and Debtors in Possession, Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 7042 and 9014, for an Order: (I) Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief, together with the Notice of Hearing thereto. [Docket No. 3612.]

46. Second Stipulation and Order signed on 9/25/2006 Among the Debtors, The Pre-Petition Agent, the Credit Card Issuers, the Official Committee of Unsecured Creditors and the Ad Hoc Noteholders' Committee Extending the Challenge Period Set Forth in the Final Order Authorizing Postpetition Secured Financing. [Docket No. 3646.]

47. Second So Ordered Stipulation signed on 9/29/2006 Among the Debtors, The Receivables Facility Agents, The Official Committee of Unsecured Creditors and The AD HOC Noteholders Committee Extending The Challenge Period Set Forth in the Final Order Authorizing Postpetition Secured Financing. (related document(s)1680). [Docket No. 3703.]

48. Objection/Daido Metal Bellefontaine's Limited Objection to Debtor's Notice of Hearing on Motion for an Order (I) Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief, dated October 3, 2006 (related document(s)3612) filed by Lindsee Paige Granfield on behalf of Daido Metal Bellefontaine LLC. [Docket No. 3715.]

49. Objection to Motion of Debtors and Debtors-in-Possession for an Order: (i) Bifurcating Consideration of Issues Relating to Reclamation Claims; (ii) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (iii) Granting Certain

Related Relief (related document(s)3612) filed by Paige Leigh Ellerman on behalf of Toyotetsu America, Inc., Toyotetsu Mid America, LLC. [Docket No. 3725.]

50. Motion to Join /The Timken Company's Joinder to Daido Metal Bellefontaine's Limited Objection to Debtor's Notice of Hearing on Motion for an Order (I) Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues, and (III) Granting Certain Related Relief (related document(s)3715, 3612) filed by James M. Sullivan on behalf of The Timken Corporation. (Attachments: # 1 Certificate of Service). [Docket No. 3745.]

51. Hearing Transcript October 11, 2006

52. Order signed on 10/13/2006 Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 7042 and 9014: (I) Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief (Related Doc # 3612). [Docket No. 3865.]

53. Memorandum of Law Initial Brief of Debtors and Debtors in Possession In Support of Prior Lien Defense to Reclamation Claims (related document(s)3865) filed by Robert J. Feinstein on behalf of Conflicts' Counsel for Dana Corporation. (Attachments: # 1 Exhibit A- Five Year Credit Agreement# 2 Exhibit A- Amendment 1# 3 Exhibit A- Amendment 2# 4 Exhibit A - Amendment and Waiver 3# 5 Exhibit A- Waiver 1# 6 Exhibit A- Waiver 2# 7 Exhibit B- Security Agreement# 8 Exhibit C- Interim DIP Order# 9 Exhibit D- DIP Facility# 10 Exhibit D Exhibits to DIP Facility# 11 Exhibit D- Schedules to DIP Facility# 12 Exhibit E -Final DIP Order# 13 Exhibit F- Payoff Letter). [Docket No. 3939.]

54. Objection (related to Doc.#3865) filed by Beth E. Levine on behalf of Conflicts' Counsel for Dana Corporation. with hearing to be held on 12/19/2006 (check with court for location) (Attachments: # 1 Exhibit A-Summary of Discovery Requests Served by

Reclamation Claimants in Response to Debtors' Initial Brief in Support of Legal Defenses to Reclamation Claims# 2 Exhibit B-Responses and Objections of Debtors Dana Corporation et al. to Interrogatories and Requests for Production of Documents of Air Hydro Power, Inc. on Issues Presented by Debtors' Initial Brief Opposing Reclamation Claims# 3 Exhibit C- Responses and Objections of Debtors Dana Corporation, et al. to Allegheny Ludlum Corporation's First Set of Requests for Admissions, Interrogatories, and Requests for Production of Documents# 4 Exhibit D- Responses and Objections of Debtors Dana Corporation, et al. to Interrogatories by Berlin Metals LLC on Issues Presented by Debtors' Initial Brief Opposing Reclamation Claims# 5 Exhibit E-Responses and Objections of Debtors Dana Corporation, et al. to Bronson Precision Products' Interrogatories and Document Requests to Debtor Regarding Prior Lien Defense# 6 Exhibit F-Responses and Objections of Debtors Dana Corporation, et al. to First Request for Production of Documents of Daido Metal Bellefontaine LLC# 7 Exhibit G-Responses and Objections of Debtors Dana Corporation, et al. to Dell Marketing L.P.'s First Set of Interrogatories and Requests for Production# 8 Exhibit H-Responses and Objections of Debtors Dana Corporation, et al. to Emhart Teknologies, Inc.'s First Request for Production of Documents to Debtors# 9 Exhibit I- Responses and Objections of Debtors to Dana Corporation, et al. to Hydro Aluminum Precision Tubing North America, LLC's First Request for Production of Documents to Debtors# 10 Exhibit J-Responses and Objections of Debtors Dana Corporation, et al. to Nucor Tuscaloosa's Requests for Production of Documents and Interrogatories# 11 Exhibit K- Responses and Objections of Debtors Dana Corporation, et al. to Interrogatories of Osram Sylvania Products, Inc. on Issues Presented by Debtors' Initial Brief Opposing Reclamation Claims# 12 Exhibit L-Responses and Objections of Debtors Dana Corporation, et al to Requests for Production of Documents of Osram Sylvania Products, Inc. Directed to the Debtors# 13 Exhibit M-Responses and Objections of Debtors Dana Corporation et al. to Shaw

Industries, Inc.'s First Set of Discovery Requests: Request for Admission, Interrogatories and Request for Production of Documents# 14 Exhibit N-Responses and Objections of Debtors Dana Corporation, et al. to Timken Corporation's First Set of Interrogatories and First Request for Discovery from Debtors# 15 Exhibit O- Responses and Objections of Debtors Dana Corporation, et al. to Toyota Tsusho America, Inc.'s First Document Request# 16 Exhibit P- Responses and Objections of Debtors Dana Corporation, et al. to Interrogatories and Requests for Production of Documents of Toyotetsu America, Inc. and Toyotetsu Mid America, LLC on Issues Presented by Debtors' Initial Brief Opposing Reclamation Claims# 17 Exhibit Q-Responses and Objections of Debtors Dana Corporation, et al. to Interrogatories and Document Requests to Tri-Star Engineering, Inc. to Debtor Regarding the Prior Lien Defense# 18 Pleading Affidavit of Service). [Docket No. 4236.]

55. Opposition Brief Responsive Brief of Berlin Metals LLC to Debtors' Initial Brief Regarding Debtors' Prior Lien Defense to Reclamation Claims (Related Documents #82, #724, #1637, #2413, #3865, #3939, #4049) filed by Robert Beau Leonard on behalf of Berlin Metals LLC. (Attachments: # 1 Exhibit A -- Limited Objection of Berlin Metals LLC to Debtors' Reclamation Notice# 2 Exhibit 1 to Exhibit A -- Proof of Claim of Berlin Metals LLC). [Docket No. 4284.]

56. Response to Motion --Response to Objections of Debtors Dana Corporation et al. to Discovery Requests Related to Debtors' Prior Lien Defense to Reclamation Claims (doc. no. 4236) filed by Paige Leigh Ellerman on behalf of Toyotetsu America, Inc., Toyotetsu Mid America, LLC. (Attachments: # 1 Exhibit A). [Docket No. 4370.]

57. Statement /Reply of the Timken Corporation to Responses and Objections of Debtors Dana Corporation, et al. to Timken Corporation's First Set of Interrogatories and First

Request for Discovery from the Debtors filed by James M. Sullivan on behalf of The Timken Corporation. (Attachments: # 1 Certificate of Service). [Docket No. 4379.]

58. Declaration of James M. Sullivan (related document(s)4379) filed by James M. Sullivan on behalf of The Timken Corporation. (Attachments: # 1 Exhibit A# 2 Exhibit B). [Docket No. 4380.]

59. Order Signed on 1/18/2007 Relating To Discovery Objections And Schedule With Respect To The Hearing On The Prior Lien Defense To Reclamation Claims. (related document(s)4236, 3865). [Docket No. 4566.]

60. Hearing Transcript December 19, 2006.

61. Memorandum of Law Brief Of Reclamation Claimant, Color Box, LLC, In Opposition To Prior Lien Defense To Reclamation Claims (related document(s)3939) filed by Donald J. Hutchinson on behalf of Color Box, LLC. (Attachments: # 1 Exhibit Certificate of Service). [Docket No. 4611.]

62. Memorandum of Law Brief Of Reclamation Claimant, NSK Corporation, In Opposition To Prior Lien Defense To Reclamation Claims (related document(s)3939) filed by Donald J. Hutchinson on behalf of NSK Corporation. (Attachments: # 1 Exhibit Certificate of Service) [Docket No. 4612.]

63. Memorandum of Law Brief Of Reclamation Claimants, Meritor Heavy Vehicles Systems, LLC, Meritor Heavy Vehicles Braking Systems [U.S.A.], Inc., And Meritor WABCO Control Systems, In Opposition To Prior Lien Defense To Reclamation Claims (related document(s)3939) filed by Donald J. Hutchinson on behalf of Meritor Heavy Vehicle Systems, LLC, Meritor Heavy Vehicle Braking Systems [U.S.A.], Inc., and Meritor WABCO Vehicle Control Systems. (Attachments: # 1 Exhibit Certificate of Service) [Docket No. 4613.]

64. Response to Debtors' Initial Brief in Support of Prior Lien Defense to Reclamation Claims (related document(s)3939) filed by Kristi A. Katsma on behalf of Akebono Corporation. (Attachments: # 1 Exhibit Certificate of Service) [Docket No. 4620.]

65. Response to Debtors' Initial Brief in Support of Prior Lien Defense to Reclamation Claims (related document(s)3939) filed by Kristi A. Katsma on behalf of FANUC Robotics America Inc.. (Attachments: # 1 Exhibit Certificate of Service) [Docket No. 4621.]

66. Memorandum of Law /Daido Metal Bellefontaine LLC's Memorandum of Law in Opposition to Debtors' Arguments of a "Prior Lien Defense" to Reclamation Claims, Dated January 26, 2007 (related document(s)3939) filed by Lindsey Paige Granfield on behalf of Daido Metal Bellefontaine LLC. [Docket No. 4622.]

67. Response Responsive Brief of Dofasco Tubular Products Inc. and Dofasco Tubular Products Corporation in Response to Debtors' Initial Brief Regarding Debtors' Prior Lien Defense to Reclamation Claims (related document(s)3939) filed by Sean D. Malloy on behalf of Dofasco Tubular Products Inc. [Docket No. 4624.]

68. Response Responsive Brief of Lake Erie Products Corporation and Fittings Products Co. LLC in Response to Debtors' Initial Brief Regarding Debtors' Prior Lien Defense to Reclamation Claims (related document(s)3939) filed by Sean D. Malloy on behalf of Lake Erie Products. [Docket No. 4625.]

69. Response Responsive Brief of TRW Automotive Inc. in Response to Debtors' Initial Brief Regarding Debtors' Prior Lien Defense to Reclamation Claims (related document(s)3939) filed by Sean D. Malloy on behalf of TRW Automotive Inc. [Docket No. 4626.]

70. Response to Initial Brief of Debtors and Debtors in Possession in Support of Prior Lien Defense to Reclamation Claims filed by Joseph B. Koczko on behalf of Parker Hannifin Corporation. [Docket No. 4627.]

71. Response to Motion Joinder to responses in opposition to Debtor's brief re: prior lien defense filed by Harris Donald Leinwand on behalf of Team Industries, Inc. (Attachments: # 1 Certificate of Service). [Docket No. 4628.]

72. Opposition Brief /Brief of the Timken Company, Timken U.S. Corp., Toyotetsu America, Inc., Toyotetsu Mid America LLC in Opposition to Debtors Assertion of a Prior Lien Defense to Reclamation Claims (related document(s)3939) filed by James M. Sullivan on behalf of The Timken Corporation, Toyotetsu America, Inc., Toyotetsu Mid America, LLC. (Attachments: # 1 Certificate of Service). [Docket No. 4637.]

73. Declaration /Declaration of James M. Sullivan in Support of Brief of the Timken Company, Timken U.S. Corp., Toyotetsu America, Inc., Toyotetsu Mid America LLC in Opposition to Debtors Assertion of a Prior Lien Defense to Reclamation Claims (related document(s)3939, 4637) filed by James M. Sullivan on behalf of The Timken Corporation, Toyotetsu America, Inc., Toyotetsu Mid America, LLC. (Attachments: # 1 Exhibit 1# 2 Exhibit 2# 3 Exhibit 3# 4 Certificate of Service). [Docket No. 4639.]

74. Letter /Prior Lien Defense Hearing Witness Disclosures of Creditors Toyotetsu America, Inc. and Toyotetsu Mid America, LLC filed by James M. Sullivan on behalf of Toyotetsu America, Inc., Toyotetsu Mid America, LLC. [Docket No. 4692.]

75. Letter /Prior Lien Defense Hearing Witness Disclosures of Creditors The Timken Company and Timken U.S. Corp. filed by James M. Sullivan on behalf of The Timken Corporation. [Docket No. 4697.]

76. Response Reply Brief of Debtors and Debtors In Possession In Support of Prior Lien Defense to Reclamation Claims (related document(s)3865) filed by Robert J.

Feinstein on behalf of Conflicts' Counsel for Dana Corporation. [Docket No. 4766.]

77. Response of the Timken Company, Timken U.S. Corp., Toyotetsu America, Inc., Toyotetsu Mid America, LLC to Reply Brief of Debtors and Debtors in Possession in Support of Prior Lien Defense to Reclamation Claims (related document(s)4766) filed by James M. Sullivan on behalf of The Timken Corporation. (Attachments: # 1 Certificate of Service). [Docket No. 4828.]

78. Hearing Transcript February 28, 2007.

79. Written Opinion/Memorandum Decision signed on 4/19/2007 Regarding Reclamation Claims Under Section 546(c) of the BAPCPA (related document(s)3612). [Docket No. 5136.]

80. Order Signed on 4/25/2007 Valuing Reclamation Claims Filed in The Debtors' Chapter 11 Cases at Zero. (related document(s)5136). [Docket No. 5175.]

81. Notice of Appeal (related document(s)5175) filed by Benjamin D. Feder on behalf of Parker Hannifin Corporation. [Docket No. 5216.]

82. Notice of Appeal (related document(s)5175) filed by James M. Sullivan on behalf of The Timken Corporation, Toyotetsu America, Inc., Toyotetsu Mid America, LLC. (Attachments: # 1 Exhibit 1). [Docket No. 5218.]

83. Amended Notice of Appeal (related document(s)5175) filed by James M. Sullivan on behalf of The Timken Corporation, Toyotetsu America, Inc., Toyotetsu Mid America, LLC. (Attachments: # 1 Exhibit 1-Order). [Docket No. 5262.]

Dated: New York, New York
May 14, 2007

/s/ James M. Sullivan
James M. Sullivan (JS 2189)
Gary O. Ravert (GR 3091)
McDERMOTT WILL & EMERY LLP
340 Madison Avenue
New York, New York 10173-1922
Telephone: (212) 547-5400
Facsimile: (212) 547-5444

*Attorneys for The Timken Company,
Timken U.S. Corp., Toyotetsu America, Inc.,
Toyotetsu Mid America, LLC, and
Parker-Hannifin Corporation*

TAFT, STETTINIUS & HOLLISTER, LLP
425 Walnut Street, Suite 1800
Cincinnati, Ohio 45202
Telephone: (513) 381-2838
Facsimile: (513) 381-0205
W. Timothy Miller
Paige Leigh Ellerman

*Attorney for Toyotetsu America, Inc. and
Toyotetsu Mid America, LLC*

THOMPSON HINE LLP
335 Madison Avenue - 12th Floor
New York, NY 10017-4611
Telephone: (212) 344-5680
Facsimile: (212) 344-6101
Benjamin D. Feder (BF 6858)
Joseph B. Koczko (JK 7259)

THOMPSON HINE LLP
3900 Key Center
127 Public Square
Cleveland, OH 44114-1291
Telephone: (216) 566-5500

Facsimile: (216) 566-5800

Robert C. Folland

Sean A. Gordon

Attorneys for Parker-Hannifin Corporation